AMENDMENTS TO THE CLAIMS

1. (Currently Amended) A valve system for an internal combustion engine, comprising:

<u>a</u> variable valve control <u>means</u>—<u>mechanism</u> for providing control to selectively open and close intake valves or exhaust valves according to supply/release of pressurized oil from an oil pressure source via an oil channel; and

an accumulator accumulating means—provided upstream of said variable valve control means and mechanism, said accumulator having a body, a portion of which is inserted into and fixed in a hole formed in a cylinder head of the internal combustion engine, said accumulator being provided for accumulating pressurized oil supplied to said variable valve control mechanismmeans.

- 2. (Currently Amended) A valve system for an internal combustion engine according to claim 1, wherein said body of said accumulator is accumulating means includes,
- a—cylindrical and body that is vertically fixed to the cylinder head at a lower part of said body, said accumulator further including:
- a piston adapted to slide in contact with an inner peripheral surface of said body, and
 - a spring that urges said piston downward,

wherein said <u>accumulator</u> <u>accumulating means</u> is operable when accumulating pressurized oil, for pushing up said piston against a force of said spring by pressurized oil, and is operable when releasing pressurized oil, pushing down said piston by a force of said spring; [[,]] and

wherein an upper part of said body is disposed in vicinity of an inner wall of a head cover for the cylinder head.

- 3. (Currently Amended) A valve system for an internal combustion engine according to claim 2, wherein a length of a gap formed between the upper part of said body and the inner wall of the head cover is shorter than a length of the lower part of said body vertically fixed to the cylinder head.
- 4. (Currently Amended) A valve system for an internal combustion engine according to claim 2 or 3, wherein the lower part of said body fixed to the cylinder head includes a screw part.
- 5. (New) A valve system for an internal combustion engine according to claim 1, further comprising:
 - a filter disposed upstream of said accumulator.
- 6. (New) A valve system for an internal combustion engine according to claim 1, wherein

said variable valve control mechanism selectively switches between a low-speed cam and a high-speed cam for opening/closing an intake valve or an exhaust valve.

- 7. (New) A valve system for an internal combustion engine according to claim 1, wherein said portion of said body is screwed into said hole.
- 8. (New) A valve system for an internal combustion engine according to claim 1, wherein said portion of said body is fixed in said hole to bring said body into communication with an upstream oil channel via an accumulation channel.
- 9. (New) A valve system for an internal combustion engine according to claim 8, wherein said accumulation channel and said upstream oil channel collectively supply pressurized oil to said variable valve control mechanism.